

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	Chapter 11
	§	
WESTMORELAND COAL COMPANY, et al., ¹	§	Case No. 18-35672 (DRJ)
	§	
DEBTORS	§	(Jointly Administered)
	§	

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS' RESPONSE TO DEBTORS'
SIXTEENTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM
(MODIFIED CLAIMS)**
[Relates to Doc. No. 1830]

The Texas Comptroller of Public Accounts ("**Comptroller**"), appearing through the Texas Attorney General's Office, responds to *Debtors' Sixteenth Omnibus Objection to Certain Proof of Claim (Modified Claims)* [Doc. No. 1830] as follows:

1. The Comptroller filed an Administrative Expense Claim for Texas Direct Pay Sales Tax in the amount of \$107,883.94 [Claim No. 1301] (the "**Sales Tax Claim**"). The Sales Tax Claim is based on an estimated liability for taxes incurred in December 2018. According to the Comptroller's records, the Debtors have neither filed nor remitted payment for the December 2018 taxes.
2. Debtors object to the Sales Tax Claim and assert they paid the taxes, in the amount of \$102,651.44, on January 29, 2019.
3. According to the Comptroller's records, the Debtors electronically filed a direct pay

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

sales tax return on January 28, 2019 for January 2019 taxes in the amount of \$102,651.37. Debtors then submitted payment in the amount of \$102,651.37.

4. If the return and payment listed above were filed incorrectly as January taxes, and were really December taxes, then the Debtors have not filed and paid their January 2019 direct pay sales taxes and the Comptroller is entitled to payment for the January 2019 taxes.

Wherefore, the Comptroller prays that the Court deny the Debtors' Sixteenth Omnibus Objection.

Respectfully submitted,

KEN PAXTON
Attorney General of Texas

JEFFREY C. MATEER
First Assistant Attorney General

DARREN L. MCCARTY
Deputy Attorney General for Civil Litigation

RONALD R. DEL VENTO
Assistant Attorney General
Chief, Bankruptcy & Collections Division

/s/ John Mark Stern
JOHN MARK STERN
Texas State Bar No. 19175662
Southern District of Texas Bar No. 13934
Assistant Attorney General
Bankruptcy & Collections Division MC 008
P. O. Box 12548
Austin, TX 78711-2548
Telephone: (512) 475-4868
Facsimile: (512) 936-1409
bk-jstern@oag.texas.gov

ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

CERTIFICATE OF SERVICE

I certify that on June 10, 2019, a true copy of the foregoing was served by the method and to the following parties as indicated:

By First Class Mail:

Westmoreland Coal Company
9540 South Maroon Circle, Ste. 300
Englewood, CO 80112

By Electronic Means as listed on the Court's ECF Noticing System:

- Megan M Adeyemo madeyemo@grsm.com, asoto@grsm.com
- Vienna Flores Anaya vanaya@jw.com, kgradney@jw.com
- Douglas B. Anderson dbanders@nd.gov
- David S Angulo dangulo@gcaklaw.com
- John R Ashmead ashmead@sewkis.com
- Crystal Rose Axelrod caxelrod@morganlewis.com
- Allison R Axenrod allison@claimsrecoveryllc.com
- Jamie Alan Aycock jamie.aycock@kirkland.com, audrey.bridges@kirkland.com
- Joseph E Bain JBain@joneswalker.com, kvrana@joneswalker.com
- Charles A Beckham beckhamc@haynesboone.com, kenneth.rusinko@haynesboone.com
- Jay R. Bender jbender@babco.com, jbailey@bradley.com
- Jill B. Bienstock jbienstock@coleschotz.com
- Duane J Brescia duane.brescia@clarkhillstrasburger.com, donna.krupa@clarkhillstrasburger.com; Kathryn.Alexander@clarkhillstrasburger.com; bkrctynotices@strasburger.com
- Deirdre Carey Brown brown@hooverslovacek.com, brown@ecf.courtdrive.com; andis@ecf.courtdrive.com; doucet@ecf.courtdrive.com; andis@hooverslovacek.com; doucet@hooverslovacek.com; deirdrecbrown@yahoo.com; brown.hslp@gmail.com; bankruptcy1@hooverslovacek.com
- Lynn Hamilton Butler lynn.butler@huschblackwell.com, penny.keller@huschblackwell.com; christine.deacon@huschblackwell.com
- G Wade Caldwell zfanucchi@ceflegalsa.com
- Annie E Catmull aecatmull@o-w-law.com, acatmull@ecf.courtdrive.com, aecatmull@ecf.courtdrive.com
- Matthew D Cavanaugh mcavanaugh@jw.com, kgradney@jw.com
- Sonia Anne Chae chaes@sec.gov, chaes@sec.gov
- J Mark Chevallier mchevallier@mcslaw.com
- Shawn M Christianson schristianson@buchalter.com, cmcintire@buchalter.com
- Christine H Chung cchung@selendygay.com
- Michael E Clark meclark@duanemorris.com, ANieto@duanemorris.com; mlara@duanemorris.com; JWSpear@duanemorris.com
- Frederick D Clarke fclarke@rumberger.com

- Zack A Clement zack.clement@icloud.com
- Jason Gary Cohen jason.cohen@bracewell.com, mary.kearney@bracewell.com
- Michael Edward Collins mcollins@manierherod.com, rmiller@manierherod.com
- Matthew C. Corcoran mccorcoran@jonesday.com
- J Craig Cowgill jccowgill@cowgillholmes.com, efilings@cowgillholmes.com;bmoore@cowgillholmes.com;cmoore@cowgillholmes.com
- David L Curry dcurry@okinadams.com, bmoore@okinadams.com
- Timothy Alvin Davidson TadDavidson@HuntonAK.com
- Tina Deanne Davila davila.tina.d@dol.gov
- Allan Brent Diamond adiamond@diamondmccarthy.com, cburrow@diamondmccarthy.com
- John P Dillman Houston_bankruptcy@publicans.com
- Donlin Recano and Co Inc ljordan@donlinrecano.com, nefrecipients@donlinrecano.com;ecalderon@donlinrecano.com
- Hector Duran Hector.Duran.Jr@usdoj.gov
- W Blaine Early bearly@stites.com
- Demetri James Economou deconomou@krcl.com
- Philip G Eisenberg peisenberg@lockelord.com
- Eva S Engelhart eengelhart@rossbanks.com, ee@trustesolutions.net;christinevega@rossbanks.com;kday@rossbanks.com
- Zachary J. Fanucchi zfanucchi@ceflegalsa.com
- Daniel J Ferretti dferretti@bakerdonelson.com, clujano@bakerdonelson.com;etorres@bakerdonelson.com
- Patrick Michael Flynn pat@pmfpc.com, sandra@pmfpc.com
- Michael David Fritz mfritz@diamondmccarthy.com, cburrow@diamondmccarthy.com
- Thomas M Fulkerson tfulkerson@fulkersonlotz.com, wlotz@fulkersonlotz.com;egibson@fulkersonlotz.com;ccorrea@fulkersonlotz.com;vellington@fulkersonlotz.com;mesparza@fulkersonlotz.com;storres@fulkersonlotz.com;nbrown@fulkersonlotz.com;guttech@fulkersonlotz.com
- Faith Elizabeth Gay fgay@selendygay.com
- Ira H Goldman igoldman@goodwin.com, bankruptcy@goodwin.com
- William T. Gorton wgorton@stites.com
- Nathan Van Graham ngraham@bradley.com
- Grady Michael Gruber gruber.mike@dorsey.com, milligan.kymberlee@dorsey.com
- Oren Buchanan Haker oren.haker@stoel.com, docketclerk@stoel.com;daniel.kubitz@stoel.com;lacey.gillet@stoel.com;jennifer.lowes@stoel.com;6411284420@filings.docketbird.com;rene.alvin@stoel.com
- Daniel J Harris dharris@mofa.com
- Melissa S Hayward MHayward@HaywardFirm.com, Mholmes@HaywardFirm.com
- Geoffrey A Heaton gheaton@duanemorris.com, dmicros@duanemorris.com
- Michael Scott Held mhheld@jw.com, lcrumble@jw.com;tsalter@jw.com;bhowell@jw.com
- John F Higgins jhiggins@porterhedges.com, ksteverson@porterhedges.com;emoreland@porterhedges.com;eliana-garfias-8561@ecf.pacerpro.com
- David M Hillman david.hillman@srz.com

- Timothy W Hoffmann thoffmann@jonesday.com
- Katherine T. Hopkins katherine.thomas@kellyhart.com, Katherine.hopkins@kellyhart.com
- Jay Walton Hurst jay.hurst@oag.texas.gov, sherri.simpson@oag.texas.gov
- Michael E. Idzkowski michael.idzkowski@OhioAttorneyGeneral.gov, Sandra.Finn@OhioAttorneyGeneral.gov
- Erica Iverson eiverson@selendygay.com
- James Casey Jacobsen jjacobsen@nmag.gov
- Annette W Jarvis jarvis.annette@dorsey.com
- Aaron Michael Kaufman akaufman@dykema.com, pelliott@dykema.com;dandracchi@dykema.com;mandrews@dykema.com
- Timothy James Kern timothy.kern@ohioattorneygeneral.gov
- Richard A. Kincheloe Richard.Kincheloe@usdoj.gov, caseview.ecf@usdoj.gov;sonja.mccoy@usdoj.gov;sydnie.kempen@usdoj.gov
- Buffey E Klein buffey.klein@huschblackwell.com, tanya.adams@huschblackwell.com;buffey-klein-8494@ecf.pacerpro.com
- Kelly V Knight Kelly.knight@srz.com
- Lucy Kweskin Lucy.Kweskin@srz.com
- Tara LeDay tleday@ecf.courtdrive.com;kmorriss@mvalaw.com; ccain@mvalaw.com;vcovington@mvalaw.com;bankruptcy@mvalaw.com;jwilliams@mvalaw.com;alocklin@mvalaw.com
- Glenn R LeMay glemay@gordonrees.com
- Daniel L. Lemisch dlemisch@lakeviewcapitalinc.com
- Heather Lennox hlennox@jonesday.com
- Steven A. Leyh sleyh@lpmfirm.com, khaley@lpmfirm.com;lpm.ecf@gmail.com;aaguilar@lpmfirm.com
- Diane G Livingstone diane.g.livingstone@usdoj.gov
- Christopher Manuel Lopez chris.lopez@weil.com, rene.olvera@weil.com;Christopher.jalomo@weil.com;gabriel.morgan@weil.com; Matt.Barr@weil.com
- Benjamin W. Loveland Benjamin.loveland@wilmerhale.com, lauren.lifland@wilmerhale.com
- Colleen M. Maker cmaker@walsh.law
- Kristine Manoukian Kristine.Manoukian@srz.com
- Joshua Margolin jmargolin@selendygay.com
- John S Mayer jmayer@rossbanks.com
- Simon Richard Mayer simon.mayer@lockelord.com, Autodocket@lockelord.com
- Sylvia Ann Mayer smayer@smayerlaw.com
- Matthew E. McClintock mattm@goldmclaw.com, teresag@restructuringshop.com
- Michael A McConnell michael.mcconnell@kellyhart.com
- C Luckey McDowell luckey.mcdowell@bakerbotts.com, luckey-mcdowell-0764@ecf.pacerpro.com
- Kenneth E McKay kmckay@bakerdonelson.com, lkramb@bakerdonelson.com
- John P Melko jmelko@foley.com, ggattis@foley.com;rdiep@foley.com
- Hal F Morris hal.morris@texasattorneygeneral.gov
- Christopher R Murray christopher.murray@jmbllp.com

- Kelli S. Norfleet kelli.norfleet@haynesboone.com
- Bruce Davidson Oakley bruce.oakley@hoganlovells.com, jodie.maniet@hoganlovells.com
- Michelle K Ostrye mostrye@albmlaw.com
- Kristhy M Peguero kpeguero@jw.com, kgradney@jw.com
- John David Penn jpenn@perkinscoie.com, docketdal@perkinscoie.com;john--penn-1853@ecf.pacerpro.com
- Mark Alan Platt mplatt@fbtlaw.com, kmccardell@fbtlaw.com
- Lauren Randle lrandle@winston.com, rsmith@winston.com,ECF_Houston@winston.com
- Hugh Massey Ray hugh.ray@pillsburylaw.com, bankruptcee@yahoo.com;nancy.jones@pillsburylaw.com;docket@pillsburylaw.com
- Nathaniel Rayle rayle.nathaniel@pbgc.gov, efile@pbgc.gov
- Michael P Ridulfo mridulfo@krcl.com, dtrevino@krcl.com,rcoles@krcl.com
- Ian Edward Roberts Ian.Roberts@bakerbotts.com, ian-roberts-7019@ecf.pacerpro.com
- Blake Daniel Roth blake.roth@wallerlaw.com
- Joseph Peak Rovira josephrovira@HuntonAK.com
- Bruce J. Ruzinsky bruzinsky@jw.com, ygalvin@jw.com;bhowell@jw.com
- Carey D Schreiber cschreiber@winston.com, dcunsolo@winston.com; carey-schreiber-2307@ecf.pacerpro.com
- Jennifer M Selendy jennifer.selendy@kirkland.com, jacob.goldfinger@kirkland.com;david.agay@kirkland.com;Lstevenson@kirkland.com
- Seth Brandon Shapiro seth.shapiro@usdoj.gov
- Anne Piero Silagy asilagylawfirm@neo.rr.com
- Camisha Lashun Simmons camisha@simmonslegal.solutions
- Barnet B Skelton barnetbjr@msn.com
- Vincent P Slusher vince.slusher@dbr.com, david.avraham@dlapiper.com;danette.dykema@dbr.com;Daniel.Northrop@dbr.com;stacy.lutkus@dbr.com;brian.morgan@dbr.com
- Rachael L Smiley rachael.smiley@judithwross.com
- Daniel Davidson Sparks ddsparks@csattorneys.com, dan-sparks-9722@ecf.pacerpro.com
- Cullen Drescher Speckhart cspeckhart@wolriv.com, restructuring@wolriv.com;jstiff@wolriv.com;econway@wolriv.com
- Stephen Douglas Statham stephen.statham@usdoj.gov
- John Mark Stern bk-jstern@oag.texas.gov, sherri.simpson@oag.texas.gov
- Timothy Swanson tim.swanson@moyewhite.com, audra.albright@moyewhite.com
- Elizabeth Lee Thompson ethompson@stites.com, sfeatherston@stites.com
- Patricia Baron Tomasco pattytomasco@quinnemanuel.com, barbarahowell@quinnemanuel.com;cristinagreen@quinnemanuel.com
- US Trustee USTPRegion07.HU.ECF@USDOJ.GOV
- Michael D Warner mwarner@coleschotz.com, klabrada@coleschotz.com
- Eric G Waxman Eric.Waxman@cwt.com
- Corey Michael Weideman CMWeideman@duanemorris.com, anieto@duanemorris.com
- Erica Weisgerber eweisgerber@debevoise.com, amcdermott@debevoise.com

- Jennifer F Wertz jwertz@jw.com, kgradney@jw.com
- Teresa Grace Whitney twhitney@mt.gov,
tchenoweth@mt.gov;mgohn@mt.gov;tiacorwin@mt.gov
- John Jeffrey Wiest wiest.john@dorsey.com,
jarvis.annette@dorsey.com;john.tabaracci@northwestern.com;johnson.erin@dorsey.com
- Chad D. Williams chad.williams@dgsllaw.com
- Richard Scott Williams swilliams@rumberger.com, ldowner@rumberger.com
- Oliver Stephen Zeltner ozeltner@jonesday.com

/s/ John Mark Stern
JOHN MARK STERN